

[Mr. Speaker]

[31st July 1952]

8. Sri A. Appu.
9. „ P. Chellathurai.
10. „ K. Shanmugam.
11. „ T. Anantha Pai.
12. Janab K. K. Mohamed Shafee.
13. Sri M. Venkatasubba Reddi.
14. „ G. Latchanna.
15. „ V. Balakrishnan.
16. „ T. Viswanatham.
17. „ T. C. Narayana Nambiar.
18. „ T. Nagi Reddi.
19. „ C. Kandaswami.
20. „ M. Veerabhadram.
21. „ Y. Audinarayana Reddi.
22. „ V. Sankaranarayana Menon.
23. „ Lakshminarayana Reddi.
24. „ A. Govindaswami Nayagar.
25. „ S. Vemiah.' "

The motion was carried.

MR. SPEAKER :—“ I appoint the Hon. Sri M. A. Manickavelu Naicker to be the Chairman of the Committee.”

(5) THE MADRAS LAND REVENUE (SURCHARGE) BILL^a. 1952.

3-50
p.m.

* THE HON. SRI M. A. MANICKAVELU NAICKER :—“ Sir,
I beg to move—

‘ That the Madras Land Revenue (Surcharge) Bill, 1952, be referred to a Select Committee consisting of the following Members, and that leave of the House be granted under rule 81 for the Select Committee to consist of more than fifteen persons :—

The Hon. Sri M. A. Manickavelu Naicker.

„ C. Subramaniam.

Sri K. Rajaram.

Sri P. Venkataswami Reddi.

Sri A. Venkataramaiah.

Sri S. Venkatarama Ayyar.

Sri S. Chinnakaruppa Thevar.

Sri H. Satyanarayana Dora.

Sri P. S. Krishnasamy Ayyangar.

Sri B. Parameswaran.

Sri L. Lakshmana Das.

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[Sri M. A. Manickavelu Naicker]

*Janab K. Uppi.**Sri S. C. C. Anthony Pillai.*,, *G. Latchanna.*,, *B. Bhakthavatsalu Naidu.*,, *T. Viswanatham.*,, *C. H. Kanaran.*,, *C. Ramalingiah.*,, *P. Ramamurthi.*,, *S. S. Kolkebail.*,, *M. Narayana Kurup.*,, *S. Swayamprakasam.*,, *G. C. Kondiah.*,, *K. Aranganathan.*,, *M. Jagannathan.'*

Sir, I think I have to briefly explain the implications of this Bill. I would like to point out to this House that the land revenue system of this State has been subjected to the criticism that the burden of tax is not distributed equitably on the different classes of landowners. Under the existing system persons with large holdings pay the same rate of assessment as the smaller peasants. Further, the richer classes do not bear any additional burden of taxation, even though they are enjoying greater profit than the smaller peasants. In order to remedy this defect and to obtain an addition to the land revenue of the State, it has been decided to levy a surcharge on land revenue assessment. This surcharge would be levied on a rising scale only on the bigger holdings. The Government also consider that the levy of this surcharge on bigger holdings is an element of progression in the land revenue system and is an alternative to agricultural income-tax. Pattadars who pay a land revenue of Rs. 50 and less will be exempted from this surcharge.

" Clause 3 of the Bill provides for this levy on a graduated scale. To prevent large scale fragmentation, as a result of these measures, provision has been made to continue the same scale or scales of surcharge for a period of three years in spite of any partition or alienation of land that may take place after this scale comes into force.

" As we are referring this Bill to a Select Committee for consideration, I need not go into further details. Any suggestions that may be made by the hon. Members will be considered by the Select Committee fully and I request that the House may agree to the suggestion that the report be submitted to this House before the date that may be prescribed by the Hon. Speaker."

MR. SPEAKER :—" I won't fix the date for the submission of the report."

THE HON. SRI M. A. MANICKAVELU NAICKER :—" Then the Bill may be referred to the Select Committee."

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MR. SPEAKER :—" Motion moved—

' That the Madras Land Revenue (Surcharge) Bill, 1952, be referred to a Select Committee consisting of the following Members and that leave of the House be granted under rule 81 for the Select Committee to consist of more than fifteen persons :—

The Hon. Sri M. A. Manickavelu Naicker.

„ C. Subramaniam.

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„ S. Chinnakaruppa Thevar.

„ H. Satyanarayana Dora.

„ P. S. Krishnasamy Ayyangar.

„ B. Parameswaran.

„ L. Lakshmana Das.

Janab K. Uppi.

Sri S. C. C. Anthony Pillai.

„ G. Latchanna.

„ B. Bhakthavatsalu Naidu.

„ T. Viswanatham.

„ C. H. Kanaran.

„ C. Ramalingiah.

„ P. Ramamurthi.

„ S. S. Kolkebail.

„ M. Narayana Kurup.

„ S. Swayamprakasham.

„ G. C. Kondiah.

„ K. Aranganathan.

„ M. Jagannathan."

SRI V. BALAKRISHNAN :—" Sir, without prejudice to my future course of action, I do not move my amendment now."

SRI C. V. K. RAO :—" I do not move my amendment, Sir."

SRI P. RAMAMURTHI :—" Mr. Speaker, Sir, in the Statement of Objects and Reasons which the Hon. the Minister for Revenue has been good enough to read, it has been stated that the land revenue system of this State has been subjected to the criticism that the burden is not distributed equitably among the different classes of landowners, that persons with large holdings pay the same rate of assessment, etc., and that in order to remedy this defect and to obtain an addition to the land revenue of the State, it has been decided to levy a surcharge on land revenue assessment. (At this stage, the Deputy Speaker occupied the Chair).

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Therefore, this Bill is intended for the seeming purpose of remedying the defect in the existing land revenue system. I would like to ask whether it is really the case that the criticism that has been levelled against the present land revenue system is that the burden is not distributed equitably. Is that the only charge that has been made against the system? On Sunday last, the Hon. the Chief Minister was addressing a meeting in Madras wherein he warned the people assembled there not to be carried away by the exaggerated promises that might be made to them by those people who to-day constituted the Opposition. If we just look back and see what were the promises made by the Congress itself when its members stood for election and by the Hon. Sri Rajagopalachari himself when he was the leader of the Congress, then it would be clear that this was not the only criticism that was made against the existing land revenue system. Then it would also become clear that the boot is on the other leg and that it is not on this leg. I mean the charge of making exaggerated promises to the electorate can very well be brought, not against the Members of the present Opposition, but only against the Congress Party and its Members, including the Hon. Sri C. Rajagopalachari. For example, ever since 1930 when the famous Karachi Resolution on fundamental rights was passed by the Congress, the Congress had been shouting that the present system of land taxation was a system that had been imposed on this country by the British Government and that it fell very heavily on the poor people. It was not a question of inequitable distribution of the land revenue burden itself but, on the other hand, it was contended that it fell very heavily on the poorer sections of the peasants particularly those peasants who did not have any economic holdings. Therefore, the Congress has been making promises from time immemorial—after all, it was 1930, but I would call it time immemorial—but during the last 25 years it has not seen fit to fulfil those promises. Again and again, the Congress went on saying that the present system of land revenue assessment must be completely changed. For example, it was stated as follows in the agrarian programme which the Congress published on the eve of the elections in 1936—

‘This Congress is of opinion that the most important and urgent problem of the country is the appalling situation of unemployment and indebtedness of the peasantry, fundamentally due to the antiquated and repressive land tenure and revenue systems and intensified in recent years by a great slump in prices of agricultural produce.’

The same thing is happening today. The misery of the agriculturist has been intensified in recent months by a great slump in the prices of many agricultural commodities, particularly cotton, sugarcane, turmeric, etc. Then, it is said in continuation in the agrarian programme of the Congress—

‘The final solution of this problem involves the removal of British Imperialistic exploitation, a thorough changing of the land tenure and revenue system and a recognition by the State of its duty to provide for the rural unemployed men.’

“I can thus quote chapter and verse from the Resolutions that have been adopted from time to time by the Congress itself. Now,

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three times after the above promise was made, the Congress has been in office. From 1937 to 1939 the Congress was in office. It was again in office from 1946 to 1951. Now in 1952 also it has come into office. Now, I would like to ask: how has the Congress fulfilled that promise? Or, does the Congress Party which is now in office attempt to fulfil that small promise made to the people of this country, to the peasantry of this country, from time to time since 1930? The British Imperialistic exploitation has now been ended. Why does the Congress stick to the same old system of land revenue assessment? Can't the Congress think of a better system? Even when we talk about it, all sorts of obstacles are placed in the way. It was stated by the Hon. Minister, 'The system of agricultural income-tax is certainly an equitable system and we would like to have it, but unfortunately so many obstacles are there in the way. Accounts are not properly kept. It is a very difficult matter to find out how far true accounts are kept by the class of people on whom agricultural income-tax can be imposed.' Sir, is it not a fact that even in the case of merchants and other persons who are to-day subjected to income-tax, false accounts are being maintained and submitted to the authorities concerned? Is it not a fact that a Taxation Enquiry Committee or a Tribunal had to be appointed which unearthed Rs. 16 crores which had been hidden? If that is the case with regard to income-tax from trade and commerce, why should it be so very difficult to assess the income of certain big landlords? Is it a very difficult proposition?

"After all it is well known that if you take the big landlords in Tanjore district or any other district, their accounts can very easily be scrutinized. Their income can very easily be known. We can very easily know what will be the exact rate of waram or kuthagai that they will get. Normally, they get about 5, 10 or 15 kalams per acre, depending on the variety of the land. From this, we can very easily find out what will be the income of these landlords. If only the Government have a heart to assess the income of these landlords, it is very easy to reckon.

"This Bill seems to hit the big landlords. It is stated that people who pay Rs. 1,000 and above are to pay increased land revenue at the rate of 100 per cent. They say, 'Well, look here you people have been telling that the Government are only safeguarding the interests of the landlords. If we were bent upon safeguarding their interests, do you think we would have come with this piece of legislation which will directly hit them very hard?' I say this is purely a deception. Really, the rich landlords are not hit by this Bill. The Government are only trying to deceive the people by saying like that. On the other hand, this is nothing more than bamboozlement in order to prevent the people from knowing the fact, in order to hide the fact from the people. I will give one example. In Tanjore district, there is an estate called Vadapathimangalam Estate, which comprises about 12,000 acres of wet land. If you take this estate, the normal produce under kuthagai is about 15 kalams per acre or 5 kalams per *Ma* as it is called in that part of the State. The

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gentleman concerned, who is the owner of this estate, will get about 180,000 kalams per annum. He incurs no expenses, he does not spend anything on cultivation. It is only the kuthagaidar who spends all the money for cultivation. Yet this gentleman gets a net income of 180,000 kalams. Until very recently this gentleman was marketing his paddy, at the rate of Rs. 6½ per kalam. After decontrol, in the last one or two months, this gentleman is selling his 180,000 kalams of paddy at the rate of Rs. 10½ per kalam and at the rate of Rs. 21 per bag. The Hon. Sri C. Subramaniam was telling the other day that the increase in price from Rs. 6½ to Rs. 10½ is not at all unreasonable. That is the understanding of the Government. Sri Subramaniam represents the Government and therefore he thinks that the increase from Rs. 6½ to Rs. 10½ is very reasonable. In this manner, the owner of Vadapathimangalam Estate will be getting for his 180,000 kalams of paddy an increased price of about Rs. 7½ lakhs per annum. What is it he is going to pay? He will be paying now a land revenue assessment of about Rs. 75,000, and by means of this surcharge, he is going to pay another rupees 75,000. Against this he is going to get an increase in income of about Rs. 7½ lakhs. That is indeed a very good bargain. How does this Bill hit the big landlord? I am not saying that there should not be decontrol. On the other hand, have decontrol, but see to it that the benefit goes to the people, the benefit goes to the common people, and the benefit goes to the State Government itself. Why don't the Government see to it that the profits go to the poor men and to the Government and not to the landlords? All these attempts on the part of the Government to show that the landlords have been hit hard are nothing more than deception. The entire system of land tax must go. Instead of that, a better system, a more progressive system, a system which is in consonance with all accepted principles of equality must be substituted. It was the British Government who instituted this system of land revenue. Why? They said this was based on principles of equality. The other day, the Hon. Chief Minister was telling us that the British were very just administrators, and that they were just as between the peasants and the landlords, and that they were absolutely fair. On the basis of equality the British Government thought that every peasant owning one or two acres and one owning 1,000 acres of land must pay the same assessment. Why? There is a purpose behind it. The purpose was that the British Government was supporting the system of feudal land-ownership in this country. They thought that only so long as they strengthened the hands of the feudal landlords, and so long as they supported that system of land-ownership they will have stable Government in the country. That is the reason for their supporting the feudal interests. While those people who are making profits from industries and commercial interests are taxed, why should these feudal landowners be treated differently? What is the earthly reason for it? On the other hand, it is a well-known fact that so long as the feudal fetters and feudal relations are maintained in agriculture, you cannot have progress. The history of the entire world, the history of the development

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of the capitalistic countries and the history of the industrially developed countries tell us that so long as feudal fetters are maintained, you cannot have development of industry. You cannot develop commerce, because the problem of internal market cannot be solved so long as feudal fetters are there. That is why even in advanced capitalist countries and industrially developed countries like Britain, France and other countries, there had been a revolution against feudalism as such. That is why they were able to achieve industrial prosperity. America achieved it in a different way and I am not concerned with that just now. Here, we have to deal with a class of people who are the real parasites. I refer to the land-owners who are the real parasites in the strictest sense of the word. You cannot say the same with regard to the industrialists. The industrialist has got something to do with production, he buys cotton, he buys machinery, he has to see that the machines are working well and are properly oiled, he has to buy raw material and he has to find a market for his commodity. So far as the feudal land-owners are concerned, they do not bother about the process of cultivation. They do not buy even the seedlings. They do not bother about the cattle. Nor do they help the peasants to get cattle. They do not cultivate the land. As a matter of fact, they do not take any part whatsoever in the process of cultivation. That is why I say that the feudal land-owners are parasites in society. They do not perform any useful function in society, and at the same time are getting enormous money. Why then should there be so much of solicitude for these parasites in society? At present the industrialists are taxed for the margin of profit that they get whereas these parasites, the feudal land-owners, are not taxed in the same manner. Why should there be this differential treatment? Why should the Government treat the merchants and traders in one manner and these feudal land-owners in a different manner? That is why I say that though on the surface it may look as though the land-owners have been hit by the present Bill, in actual practice, it is nothing more than an attempt to postpone for ever the idea of imposing an agricultural income-tax on them. That is the main purpose of this Bill. That is very clear even from the Statement of Objects and Reasons. Similarly, clause 3 (3) says, 'The rate or rates at which surcharge may be levied under this Act in respect of the lands held by a registered holder shall not be diminished by reason of any partition or alienation of the lands or any part thereof which may take place after the 28th June 1952, until the expiry of a period of three fasli years immediately succeeding that in which the partition or alienation takes place . . .'. So, you are legislating for this order for the next three years and even more.

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p.m.

"Therefore, the object of the Government and the purpose of the Government in bringing forward this legislation is to allay the general feeling that the Government are not giving up the old system of land revenue. They are just trying to bamboozle the people that they are adopting the principles of income-tax in respect of land revenue also. I have said, it looks like that but in reality there is no such thing.

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“ Sir, it is stated that there are after all about 1,700 people who are paying over thousand rupees as land revenue and that any assessment of the owners of these lands to income-tax will not yield much revenue. It is said that it will yield at best about seventy or eighty lakhs of rupees. I submit that this is not a correct statement of facts. It is all false. I can give instance after instance. Take the Vadapathimangalam Estate. The owner of the estate gets at present an income which would amount to nearly eighteen lakhs of rupees per annum. Now, if he were assessed on the basis of income-tax at the same rates as would be payable by merchants or by an industrialist, he should have to pay tax to the tune of nearly thirteen lakhs of rupees. Now the Government want to keep this thirteen lakhs with him and take just about one and a half lakhs of rupees and nothing more than that. I can give instances in tens and hundreds wherein the Government can hope to get ten thousands and fifteen thousands by way of income-tax on land. For example, take the case of Kapisthalam Mooppanar who owns five thousand acres of fertile land in Papanasam taluk. He is paying about fifty thousand rupees per annum as assessment on an yield of 45 kalams per acre which is much more than what the Vadapathimangalam Estate yields. In the whole of Tanjore, there are a number of small landlords. But the whole district is in the hands of a few big landlords and four mutts like Thiruvaduthurai Adhinam and others. The whole lands are held by these people and if we really assess them on the basis of income-tax, I can assure you, Sir, that the total income from Tanjore district alone will not be less than five crores of rupees. But the Government do not want to do it. Similarly, take the plantations. The Subramaniam Committee has suggested the equalisation of taxation in plantations. There are people, the Committee has said, who pay between twelve annas and two rupees and eight annas, and make an average of the whole thing and assess them at the rate of Rs. 1-8-0 per acre. Now, Sir, take the coffee plantations and the tea plantations. I know some of my friends like Mr. Ari Gowder and other Indian tea planters are in distress and suffering because they are pushed down by a few select British shots. But if you look into the accounts of these British shots, you will find that last year, they were able to get an income at the rate of five hundred rupees per acre on tea plantations. Their income has been increasing year by year. Now they are pretending that they are not able to get as much profits. I am not going to be deceived by that story. The tea planters are getting five hundred rupees per acre and coffee planters are getting, not five hundred rupees, but eight hundred to one thousand rupees per acre. Yet coffee prices are going up. Why should these coffee planters be assessed at the rate of Rs. 2-8-0? They are not at all going to be affected by this surcharge. Only very few will be affected. Only those who own more than twenty acres may have to pay and the owners of these plantations will get away easily by simply reducing the extent to nineteen acres, giving away one acre to somebody else. While they are going to escape this levy thus, the ordinary peasant, the middle-class peasant, who owns three and a half acres

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of wet land in Tanjore or Coimbatore and who is assessed at the rate of sixteen or eighteen rupees will be subjected to this surcharge. Now, take the Kannivadi plantations. What is the assessment on these plantations? It is only four annas per acre and today, you know the price of bananas. My friend, Dr. Soundaram Ramachandran, who had been to that place the other day, would have found that the assessment is only four annas or, I might be making a small mistake, it will be six annas. How is this levy going to affect these plantations? What is the surcharge that is going to be made on the rich pannai lands which the pannai zamindar has got? There are about hundred acres of land on which plantains are grown. How is it going to affect him? It will not affect him and it should not affect him because he is a feudal landlord. Therefore, under this system, the rich and feudal landlords get away scotfree. The money-lenders get away scotfree. It is the ordinary people, the middle-class people, the poor peasants, that are going to pay this. And we are told that this is a very good measure and the tax is going to hit the rich landlords most while the Communist party and people who belong to that party are not satisfied with that. This is what the Government say. Therefore, it is no wonder that the landlords have supported this measure. Mr. Rajagopalachari told us the other day at a meeting in the City that the landlords were very good people and that they had supported the Government and the people in having agreed to the new measures of taxation. I know the Government have on the one hand made it possible for them to get more money and on the other hand, protect them by making provision for a big Police force to prevent the peasants from fighting them. While they promise that something will be done at some future date, what is it that they are doing immediately? Immediately, a Police force is sent there; what for? To ensure equality between the landlord and the peasants, and to bring about justice. Mr. Rajagopalachari was frank in his statement this morning. He was caught napping when he said that the Police will be on that side which tempts them. We know what this equality is. Here is a landlord who is able to get eighteen lakhs of rupees per annum and here is the peasant who does not get even one rupee per day for even three months in a year. The Police is there to restore equality between these two. Who will be able to tempt the Police, the man who gets eighteen lakhs or the man who cannot get even a rupee per day for three months in a year? Now the Chief Minister tells the peasant, 'you can also tempt the Police'. We know who can tempt the Police. We know who can buy the Police. Why should landlords object to this levy when they know full well that when they want, the Police force will be sent for the purpose of protecting them from the peasants? They will agree to this and they will pay it for their own protection. How exactly they are protected, we know. I know when the rich landlord and the peasant go to the court, they will be 'equal' there. But the big man will be able to engage Sir Alladi Krishnaswami Ayyar and the poor man will have to shout out his case. The Chief Minister may ask, who prevents the poor man from engaging Sir Alladi Krishnaswami Ayyar. Of course, he is not

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prevented from engaging him. But can he engage? Where is the means for him to engage? And we are told everybody is equal. Therefore, Sir, the landlords today welcome this for this reason, that is, for their own protection. On the other hand, if the Government are really anxious to hit the landlords and see that equality prevails and justice prevails, then I would submit that they should scrap this Bill and substitute it by another Bill which will provide for a rigorous, upgraded, steeply upgraded system of agricultural income-tax by which they will be able to get, not this seventy or eighty lakhs of rupees which they hope to get by the surcharge on land revenue, but not less than fifteen crores of rupees. I promise to get them that amount. Therefore, I submit that this Bill should not be accepted on its face value. There is something behind it and I hope the Select Committee will go into the principles of the Bill thoroughly, delve deeper into the whole thing and expose the real purpose behind this Bill and fight for a better system of taxation."

RAJA MUTHIAH CHETTIYAR OF CHETTINAD :—" Mr. Deputy Speaker, Sir, following my hon. Friend, Mr. Ramamurthi, on this question . . ." (Interruption.) 4-20 p.m.

SRI P. RAMAMURTHI :—" I was asking whether the hon. Member was following me in my footsteps."

RAJA MUTHIAH CHETTIYAR OF CHETTINAD :—" What shall I say in reply to the golden words that have fallen from the mouth of my hon. Friend expecting me to follow in his footsteps? I can only hope . . ."

SRI P. RAMAMURTHI :—" I didn't say that. I don't want the hon. Member to follow in my footsteps."

RAJA MUTHIAH CHETTIYAR OF CHETTINAD :—" I can never imagine my hon. Friend would go to the extent of asking me to follow in his footsteps. I will only say that since he is here at last, he would follow in the footsteps of some of us rather than ask us to follow him."

" Sir, I was just saying that following the speech made by my hon. Friend Mr. Ramamurthi this afternoon I was wondering whether I was handicapped by it or not. I only heard a few words of his speech objecting to this measure and saying that plantations were left free without any taxation. I would only wish to remind the hon. House that the question of taxing the plantations is quite a different affair from the question of levying a surcharge on wet lands. As a matter of fact I am one who still feels that the Government have to re-examine the entire tax structure with reference to the land tax. I do not think the last word has been said as to the system of land tax that should prevail here. We are accustomed to the old system which by itself is not a bad thing. Probably on account of the regular system of land revenue, and the attachment the people have towards lands, they feel that the land tax is not an abominable thing, and they are able to produce something out of the land. It is only in certain years when

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there has not been sufficient produce due to failure of rains or when there is a fall in prices, that the people feel the pinch of the tax. Even during such periods if Government come forward and grant remissions they feel quite happy. The land revenue system of our country is the backbone of the administration. That is why I have been pleading that this old established system and its administration by the Board of Revenue should be continued and strengthened, and the present members of the Board should be retained. I believe, of all the systems of land revenue, ours is the finest system. We may have complaints, but they cannot be classed as complaints against the system as such.

“Now, Sir, the question is whether the surcharge on land revenue is just or not. With regard to the plantations, I can only say, if the time comes when this House and the other Assemblies in this part of the country can agree on a sort of income-tax to be levied on these plantations, suitable legislation could be passed. That is a different matter. Thanks to the genius of the statesman, Sir C. P. Ramaswami Ayyar, Travancore, has been able to make the land tax an agreeable tax. There is a feeling in that part of the country, Travancore-Cochin, that unless the man pays at least half-a-rupee as tax on land he will not be able to claim ownership of the land. We want some kind of tax to be levied on the land. That is the mentality of the people. Let me give you an example of it. The Chettiars re-entered Burma in 1946. Taxation was levied on land on the alleged cultivation of land by other people, before we re-entered Burma. My firm protested against the taxation and did not pay the tax. All the other 1,499 firms paid the tax. Therefore I was penalised for it. My agent was arrested and kept in the lock-up for some days. But apology came from high officials for the mistake committed by the department. Ultimately we had to pay the tax on other grounds. Therefore the land tax is not an abominable thing. But the only question is whether agricultural income-tax can replace this tax.

“Sir, in Ceylon there is no land tax as such. There is a small quit-rent fixed per acre. There are big estates, coconut estates, tea estates, rubber estates and all that. The minimum fixed there is very good. I am referring to Ceylon with a purpose because I am going to refer to the minimum fixed under this Bill. There are also agricultural lands in Ceylon. Ceylon produces about a third of its requirements of rice. The holdings are not big and the income from the lands will be within the exemption limit. Therefore the other taxes relating to the rubber, tea, coconut and other plantations come under income-tax and do not affect the small holdings. Till the time when an agricultural income-tax comes into being and the present land tax goes, probably our Government have thought of this surcharge on land revenue. But there cannot be any question of these taxes going together. As soon as the Government decide on taxing the agricultural incomes, both these must go. Till that time comes we have to keep the State going and for that Government want money. The Government must one day or other take up the whole question and give

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serious consideration. (Interruption.) I said 'one day or the other' instead of fixing any time-limit such as a year or two, because Government might be enabled to take up the question even to-morrow. Even the question of taxing the plantations has been taken up in the meantime. Government are thinking of the levy of an agricultural income-tax on plantations. The planters may not object to the tax as such and even if they do, what chance is there for them to stop the passing of such a legislation here? It is not possible.

"In this connexion, I would request the Government to give an estimate of the revenue they expect to derive from this levy. I do not think that has been furnished to us, by the Hon. Minister. If this information is furnished it would enable us to suggest what amount of revenue must be exempted from the levy of surcharge. I understand that if a substantial minimum is allowed free, then the income from the levy will not be large. If that is so, Government must consider whether it is worth while at all to levy this surcharge. 'The Government of India have not come to the aid of this State and that is why this levy is proposed' is the argument of Government, on which I have already spoken on the floor of this House. But one thing about which I am sure is this. The exemption limit of Rs. 50 is not at all a sufficient margin. This is the general feeling among the people and I put it before the Government for consideration. Whatever might be the decision of the Government I am prepared to agree, but Government must consider the question of raising the exemption limit to as high a figure as possible. This exemption limit of Rs. 50 will benefit only those who own only 6 to 7 acres of land. After all I am not pleading for the big zamindars or feudal landlords. I have spoken in support of the abolition of zamindaris all these ten years. My hon. Friend Mr. Viswanatham will bear me out, when I say this."

SRI P. RAMAMURTHI :—"I would like to tell my hon. Friend that feudalism does not mean only the zamindari systems. As a matter of fact, in England and other places, there were no zamindars. Still there was feudal landlordism. This connotes a different economic category, a category in which the land owner does not perform any function with regard to production, but on the other hand he is just a receiver of rent by virtue of the fact that he happens to be the owner of the land. This is feudal land ownership."

RAJA MUTHIAH CHETTIYAR OF CHETTINAD :—"I am very grateful to the hon. Member Mr. Ramamurthi for the connotation of the word 'feudal landlordism.' I agree with him. The zamindar also was a feudal landlord in our country and probably he was a worse feudal landlord than the landlord Mr. Ramamurthi has referred to. Perhaps he has in mind the mirasdars of Tanjore and East Godavari. I know the mirasdars of our State. They are not feudal landlords; they are not sleeping landlords; if they are sleeping, no production is possible. To-day the tiller of the soil has not got even the means to till the land. I know the

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mirasidars of Tanjore, Tiruchirappalli, Salem and other districts and I may tell from my experience with them that they are not sleeping landlords. If we go from place to place we will find the tillers asking the mirasidars to remain because they want the mirasidars to advance them money for buying cattle and other purposes. Therefore, Sir, there is no such thing as feudal landlordism at all now. It might have been the case thirty or sixty years ago when cattle was very cheap. Therefore my friend Mr. P. Ramamurthi should not say that all the landlords in our country are feudal landlords; they are working on their lands, and if they don't work they will incur debts. I know many mirasidars are unable to send their boys to colleges. That is the real position of landlords to-day."

SRI C. V. K. RAO :—" Sir, the hon. Member is deviating from the subject."

RAJA MUTHIAH CHETTIYAR OF CHETTINAD :—" Sir, the other 300 and odd Members here do not share the view that the hon. Member has got.

" Therefore, Sir, I may be permitted to say that the exemption limit of Rs. 50 is not just and that it must be raised. I would ask the Government to seriously consider this suggestion and of course I will vote with them whatever the position may be. (Sri T. Viswanathan : 'Hear, hear.') I hope the hon. Leader of the Opposition is a member of the Select Committee and I expect him to convince the other Members about the necessity for raising the exemption limit. A few lakhs of rupees this side or that side does not matter, but we must convince the Government of the rightness of the cause. Therefore, Sir, I would request the Government to exempt the owners of 5 to 7 acres from this surcharge and also give some consideration even in the maximum limit."

* SRI M. HANUMANTHA RAO :—" Sir, I rise to oppose the Bill and at the same time make it clear that it is not the principle as such that I am opposed to. The principle, of course; of graded taxation is there and it is mentioned in the Bill in laudable terms. Why do I oppose this? Before supporting or approving any taxation Bill, one must be convinced first that the money collected will be spent for proper necessities. The experience of a month's debate and discussion here has not given me that hope that the money they propose to collect will be spent for the amelioration of the toiling sections of the people. Sir, the Hon. Chief Minister has said this morning, 'Whenever taxation proposals come, you oppose them; but, at the same time you go on speaking about raising the scales of pay.' Sir, he referred to our demand that the meagre salaries of police constables must be raised; he said that we were opposing the taxation proposals and at the same time demanding increased salaries. Sir, I would like to put one question straightaway to the Hon. Chief Minister. Did he consider any constructive proposal made from this side during this one month debate to improve the living conditions of the toiling sections of our people? He did not concede even a single demand. So, Sir, he has not given us any hope that the

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money that is to be collected would be spent to ameliorate the conditions of the toiling masses. That is why, Sir, I am opposed to this taxation proposal. On the other hand, I am afraid that the money would be spent more and more on repressing the people. There is justification for my apprehension, Sir. Yesterday morning, while answering a question on the Preventive Detention Bill of the Central Government, the Hon. the Chief Minister spoke in such a way that the inference could be drawn from the answer, that the Government of Madras have recommended the passing of the Preventive Detention Bill by the Central Government. Sir, when the situation in the country does not warrant such a Bill"

DEPUTY SPEAKER :—" The hon. Member is deviating from the subject under discussion."

* SRI M. HANUMANTHA RAO :—" I know, Sir. I am only referring to the way in which the money is going to be spent. The Hon. Chief Minister this morning again made it clear that he must always keep the powder dry. When the situation does not warrant it and when the conditions do not ask for it, he wants to keep always his powder dry and in order to keep his powder dry, the people of this State are asked to pay more and more taxes. That is why, Sir, I oppose this Bill."

" Sir, in the Statement of Objects and Reasons, it is said—

" The land revenue system of this State has been subjected to the criticism that the burden is not distributed equitably among the different classes of land owners. Persons with large holdings pay the same rate of assessment as the smaller peasants. The richer classes do not bear any additional burden of taxation. In order to remedy this defect and to obtain an addition to the land revenue of the State, Government have, in the absence of any agricultural incometax, decided to levy with effect from fash 1362, a surcharge on land revenue assessments which will be levied on a rising scale on the bigger holdings."

Sir, I fail to understand how this type of taxation is going to relieve the burden on the ordinary peasant. Sir, we have been all the while propagating that there must be graded taxation and that persons owning below 5 acres must be exempted from this taxation.

" This Bill does not relieve the poor peasant who owns three or four acres or even five acres from the burden of taxation. On the other hand even a man who is owning four or five acres in wet areas is forced to pay these taxes. That is why, Sir, the main burden is again falling not on the rich landlords but on those poor sections of the peasantry who own from 4 acres to 10 acres. Already these people are struggling to make a living. They are not in a position to bear any additional burden. Even though at first appearance, the Statement of Objects and Reasons appears laudable, in reality the Bill is not helping the poor but only the rich landlords."

" I do not know the reason why this Government has been refusing to consider the question of raising the minimum of land revenue from Rs. 50 to Rs. 100 or Rs. 150 to levy surcharge in spite of the popular demand to raise the land revenue level to Rs. 100 or Rs. 150. The Hon. Minister had also told that the

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Government could not agree to raising the level of land revenue to more than Rs. 50. Why are the Government refusing to raise the minimum? It is because of the fact that if they do so, those rich landlords who pay a land revenue of between thousand and two thousand rupees will be obliged to pay more. But the Government are very anxious to protect the rich landlords. On the basis of the present fixation of Rs. 50 as the minimum land revenue level, I think most of the tax burden will fall on the poor agriculturists. They are already over-burdened with taxation. This defect in the Bill should be removed.

* As I had already stated I am not against the principle of the Bill. But the way in which it seeks to levy the tax has to be changed. That is why I am pleading that the exemption limit should be raised to at least Rs. 150. While opposing the proposed method of taxation generally, I wish to observe that I agree to the proposal to refer this Bill to the Select Committee."

MR. SPEAKER :—"The hon. Member's time is up."

* SRI M. HANUMANTHA RAO :—"But, I hope the Select Committee will not come to a decision in a hurry. I wish that they invite public opinion and consult public opinion before coming to a decision on this Bill and that the Select Committee will not find it necessary at all to bring back this Bill to this House."

* SRI C. KANDASWAMY :—"கனம் சபாநாயகர் அவர்களே, நிலவரி மீது ஸர்சார்ஜ் விதிப்பதற்காகக் கொண்டு வரப்பட்டிருக்கும் மசோதாவை எதிர்த்துச் சில வார்த்தைகள் சொல்ல முன்வந்திருக்கின்றேன். ஏற்கனவே பேசிய எதை நண்பர் கனம் ராமமூர்த்தி அவர்கள் இதைப்பற்றி விரிவாகப் பேசி விட்டார். இருப்பினும் கூட நானும் சில வார்த்தைகள் சொல்ல வேண்டியிருக்கிறது.

"முதலாவதாக, இன்றிருக்கின்ற நிலவரி முறையை எந்தப் பக்கத்தில் இருக்கின்ற அங்கத்தினர்களும் ஆதரிக்கமாட்டார்களென்பது தெரியும். அதுமட்டுமல்ல. இன்றிருக்கும் டியான நிலவரி முறையை மாற்றிவிட வேண்டுமென்ற கூக்குரல் நன்கு நாளாகவே இருக்கிறதென்பதும் எல்லோருக்கும் தெரிந்த விஷயம்.

"அடுத்தபடியாக, இன்றிருக்கக்கூடிய, நிலவரி முறைக்குப் பதிலாக வருமான அடிப்படையில் படிப்படியாக ஏறக்கூடிய வருமான வரி போடப்படவேண்டுமென்பது எல்லோராலும் ஒப்புக்கொள்ளப்படுகிறது. இந்த மசோதாவின் கடைசியில் "Statement of Objects and Reasons" இலும் அது ஒப்புக்கொள்ளப்படுகிறது. அப்படியிருக்கும்போது, வருமானத்தின் அடிப்படையில் படிப்படியாக ஏறக்கூடிய வருமான வரி விதிப்பதில் நியாயம் இருக்கிறதென்று ஒப்புக்கொள்ளக் கூடிய நிலைமையில், ஏன் பழைய, எல்லோராலும் கண்டிக்கப்படுகிற, அநியாயமானது என்று கூறப்படுகிற, இந்த land tax அடிப்படையில் இந்த வரி விதிக்கப்படுகிறதென்பதை சிந்தனை செய்து பார்க்கவேண்டும்.

"இதைச் செய்திருக்கும்போது, ஒரு கல்லில் இரண்டு மாங்காய் அடித்த வித்தையைத் தான் இந்த மந்திரிசபையார் கையாளுகிறார்கள் என்று நான் நினைக்கிறேன். ஒன்று, தங்களுடைய பட்ஜெட்டில் தண்டு விழுவதைச் சரிக்கட்டிக் கொண்டுவதற்கும், இரண்டாவது, அதே சந்தர்ப்பத்தில் எங்கு பார்த்தாலும் நிலவருமான அடிப்படையில் "வரி விதிப்பு இருக்கவேண்டுமென்ற கூக்குரலுக்கு, கண் துடைப்பதுபோலவும் இருக்கிறது. இரண்டு நோக்கங்களையும் பூர்த்தி செய்யும்படியாக இருக்கவேண்டு

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[Sri C. Kandaswamy]

மென்பதற்காக இந்த வரியைக் கொண்டுவந்திருக்கிறார்கள் என்று நினைக்கின்றேன். இது எந்த விதத்திலும் ஒப்புக்கொள்ளக்கூடியதல்ல என்பதுதான் என்னுடைய அபிப்பிராயம்.

“வருமானத்தை அடிப்படையாகக் கொண்டு வரி போடுவதற்கும், இன்று இருக்கக்கூடிய நிலவரியை அடிப்படையாகக் கொண்டு போடுவதற்கும் எவ்வளவு வித்தியாசம் இருக்கிறதென்பது கனம் அங்கத்தினர் ராமமூர்த்தி அவர்கள் எங்கள் ஜில்லாவில் இருக்கக்கூடிய ஒரு நிலச்சுவர்ந்தாருடைய வருமானத்தை அடிப்படையாகக்கொண்டு நன்றாக எடுத்துக்காட்டினார். ஏதாவது ஒரு வரி அதிகரிக்கப்பட்டாலும் நிலப் பிரபுக்கள் ஏகமாகக் கூச்சலிடுவது வழக்கமாக இருந்தவருகிறது. ஆனால், சமீபத்தில் இந்த வரி வரப்போகிறது என்று அறிவிக்கப்பட்ட பிறகு, தஞ்சை ஜில்லாவிலுள்ள நிலப் பிரபுக்கள் அதிகமாக அமர்க்களம் செய்யவில்லையென்பதை இந்தச் சபையின் கவனத்திற்குக் கொண்டுவர விரும்புகிறேன்.

“கனம் ராஜாஜி அவர்கள், தஞ்சை ஜில்லாவிலுள்ள நிலப் பிரபுக்களை யெல்லாம் ஒன்றுகூட்டி, தனியாகப் பேச்சு வார்த்தை நடத்தினார் என்பதையும் இந்தச் சபையின் கவனத்திற்குக் கொண்டுவருகின்றேன். நிலப் பிரபுக்களை மட்டும் கனம் ராஜாஜி அவர்கள் கூப்பிட்டார்களே யொழிய, சிறு நிலக்காரர்களையும் சிறு பட்டாதாரர்களையும், 50 ரூபாய்க்கு மேல் 150 அல்லது 200 ரூபாய்க்குள் கிஸ்தி செலுத்தக் கூடியவர்களையும் கூப்பிட்டுப் பேசினார்களா என்பதை நான் தெரிந்துகொள்ள முடியவில்லை. அவர்களை யெல்லாம் கூப்பிட்டு, ‘சர்க்கார் de-ration செய்துவிட்டார்களே! அதனால் உங்களுடைய நெல்லுக்கு நல்ல விலை கிடைப்பதால், உங்களுக்கு வருமானம் அமோகமாக வரக்கூடும்! ஆகையால் நாங்கள் போரும் புதிய வரிகளை உங்களால் கொடுக்கமுடியுமா?’ என்பதாகவெல்லாம், அமோகமாக இருக்கும் பட்டாதார்கள் அத்தனை பேரையும் கூப்பிட்டு நியாயத்தை அவர்களுக்கு வற்புறுத்திச் சொல்லி, அவர்களை ஒப்புக் கொள்ளும்படி செய்திருந்து, கனம் ராஜாஜி அவர்கள் அவர்களிடம் பேச்சு வார்த்தைப் பரிவர்த்தனைகள் நடந்திருக்கின்றனவா என்று கேட்க ஆசைப்படுகிறேன். சிறு நில விவசாயிகளுக்குள் எவ்வளவோ கஷ்டங்கள் இருக்கின்றன. 100, 150, 200 ரூபாய் கிஸ்தி செலுத்தக்கூடிய அவிபக்த குடும்பங்கள் இருக்கின்றன. அவர்களுக்கு வருமானம் என்ன? அவர்களுக்கு கஷ்டங்கள் என்ன? அதிக வரிப் பளுவைத் தாங்குவதற்கு அவர்களுக்குச் சக்தி இருக்கிறதா? என்பதைப்பற்றி விசாரணை செய்யப் பட்டதா என்று நான் கேட்க ஆசைப்படுகிறேன்.

“கனம் ராஜாஜி அவர்கள் மிகுந்த புத்திசாலியாக இருப்பினும்கூட, ஆயிரம் ஏக்கர் நிலம் வைத்துக்கொண்டிருக்கும் நிலப்பிரபுக்களைக் கூப்பிட்டு கலந்து பேசினாரேயொழிய, தஞ்சை ஜில்லாவில் இருக்கும்படியான லக்ஷக் கணக்கான சிறு பட்டாதாரர்களை அவர்கள் கலந்து பேசியதாகத் தெரியவில்லை. லக்ஷக் கணக்காக இருக்கும் சிறு பட்டாதார்கள் தான் இந்த Bill இன் தலைவிலியை நிர்ணயிக்கப் போகிறார்களென்பதை அவர்களுக்கு எடுத்துக்காட்ட விரும்புகின்றேன். அவர்கள்தான் முதலெல்லம்போல் இரக்கக்கூடியவர்கள். அந்தச் சிறு பட்டாதாரர்களையும் கலந்து பேசவேண்டும் என்பதை இந்தச் சந்தர்ப்பத்தில் கனம் ராஜாஜி அவர்களுக்கு வற்புறுத்திச் சொல்ல ஆசைப்படுகின்றேன்.

“Feudalism என்பதைப்பற்றி கனம் அங்கத்தினர் ராமமூர்த்தி அவர்கள் எடுத்துச் சொன்னார். நிலப்பிரபுக்கள் சோம்பியிருக்காளாகவும் புல்லுருவி களாகவும் இருந்தகொண்டு, தாங்கள் விவசாயத்திற்கு ஒன்றும் பாடு படாமல் எப்படி சம்பாதித்துக் கொண்டிருக்கிறார்கள் என்பதைப்பற்றி அவர் குறிப்பிட்டார். அதைப் பற்றி ஒரு வாதம் நடந்தது. அந்தப் பக்கத்தில் இருக்கக்கூடிய கனம் ராஜா முத்தையா செட்டியார் அவர்கள் சொல்லிய தற்குப் பதில் சொல்லுகிறேன். நான் இதைச் சொல்லும்போது ஒரு ஜாதியைப்பற்றியோ வேறு எதைப்பற்றியுமோ குறிப்பிடுவதாக யாரும் நினைக்கக்கூடாது. செட்டியார் வகுப்பைச் சேர்ந்தவர்களில் சிலருக்கு 1,500 ஏக்கர் நிலம் தஞ்சை ஜில்லாவில் இருக்கிறது. நூற்றுக்கணக்கான செட்டியார் களுக்கு ஆயிரம் ஏக்கர், 500 ஏக்கர், 150 ஏக்கர் நிலம் இருக்கிறது. அவர்

[Sri C. Kandaswamy]

[31st July 1952]

களுக்கும் நிலத்திற்கும் சம்பந்தம் இல்லை. கணக்குப் பின்னுகள் இருக்கிறார்கள். கணக்குப் பின்னுகளுக்கு சம்பளம் கொடுக்கின்றார்கள் என்பது வாஸ்தவம். தஞ்சை ஜில்லாவிலுள்ள குடியானவர்கள் 'நிலப் பிரபுக்கள் இருக்கவேண்டும்' என்று பல இடங்களில் கூக்குரலிடுகிறார்கள் என்று கனம் ராஜா முத்தையா செட்டியார் சொல்லும்போது, 1952-ம் வருஷத்தில் அவர்கள் வசிக்கவில்லையென்று நினைக்கின்றேன்.

“எங்கு பார்த்தாலும், tenancy legislation வேண்டும், நில உரிமை வேண்டும், நில பாத்தியதை வேண்டும், வாரம், குத்தகை குறைக்கப்பட வேண்டும், ஒரு நவீன உலகத்தில் வசிக்கவேண்டும் என்றெல்லாம் மக்கள் நினைத்துக்கொண்டிருக்கும் போது, இந்த தேசத்தில், 85 சத விதம் இருக்கக்கூடிய, இந்த தேசத்தின் தலைவியை நிர்ணயிக்கக்கூடிய, விவசாயிகளுக்கு உற்சாகத்தை அளிக்கக்கூடிய வகையில் நிலச் சீர்திருத்தம் செய்யப்படவேண்டும் என்பதை யாரும் மறுக்க முடியாது. அப்படியிருக்குட்போது, 'நிலப்பிரபுக்கள் இருக்கவேண்டும் என்று விவசாயிகள் சொல்லுகிறார்கள்; நிலப் பிரபுக்கள் கடன் கொடுத்து உதவுகிறார்கள்; விவசாயிகள் அதைச் செய்யவேண்டும், இதைச் செய்யவேண்டும் என்று நிலப் பிரபுக்களைக் கேட்கிறார்கள்' என்றெல்லாம் கூப்பாடு போட்டுக் கொண்டிருந்தால், அதைக் குடியானவர்கள் நம்புகிறதாயில்லை. கனம் ராஜா முத்தையா செட்டியார் அவர்கள் இதைச் சொல்லும்போது ஆகாயத்தில் இருந்து கொண்டுதான் பேசுகிறார்கள் என்று நினைக்கவேண்டியிருக்கிறது. கடன் சுமம் கொடுத்து விடுகிறார்களா? என்று நான் கேட்கிறேன். சாகுபடிக்கு விதைக்கு, தானியக் கூலிக்கு ரொக்கமாகக் கொடுத்தால், அறுவடை காலத்தில் 1½ வட்டி போட்டு வாங்கிக் கொள்ளுகிறார்கள். கலம் ஒன்றுக்கு 4 மரக்கால் வட்டி கொடுக்கிறார்கள். அதாவது 3½% வட்டி ஆகின்றது. ஆகையால், இனாமாச ஒன்றும் கொடுத்துவிடவில்லை. ஆயிரக்கணக்கான ஏக்கர் நிலம் சாகுபடிக்கு எடுத்துக் கொள்ளப்படவில்லை. விவசாயிகள் இன்றைய தினம் உற்சாகமில்லாமல் இருக்கிறார்கள். இந்த தேசத்தில் 85 சத விதம் இருக்கக்கூடிய விவசாயிகளின் உற்சாகத்தை நாம் செய்து, குறிப்பிட்டு அதை அறிக்கிறார்கள். விவசாயிகள் அறிந்து கொண்டு வருகிறார்கள் என்பதை நான் இன்று எடுத்துக்காட்ட விரும்புகின்றேன்.

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p.m.

“ஆகவே, இந்த வரி விதிப்பானது, வருமான அடிப்படையில் படிப்படியாக ஏறக்கூடியதாக இருந்தாலொழிய, இந்தக் கண்துடைப்பு விதையை பாதுகா, இன்றைக்கு இருக்கக்கூடிய சிஸ்டி முறையை அடிப்படையாகக் கொண்டு வரிவிதிப்பானது ஒரு நாளும் பலிக்கப்போவதில்லை. தஞ்சை ஜில்லாவில், சரித்திரம் தோன்றிய நான் முதலாக, கலம் 10 ரூபாய் என்று விறந்தே டீடையாது. கனம் ராஜாஜி அவர்கள் காலத்தில் தான் இருக்கிற தென்று நான் நினைக்கிறேன். கலம் 5 ரூபாய்க்கு மேல் விறந்தே இல்லை. தஞ்சை ஜில்லா சரித்திரத்திலேயே இப்பொழுதுதான் கலம் 10 ரூபாய் என்று நெல் விற்கப்படுகிறது. இந்த நில நிரந்தரமாக, குறைந்த பட்சம் 2 அல்லது 3 வருஷங்களாவது, நீடித்திருக்கும் என்பது நிச்சயம்.

“இப்பொழுதிருக்கும் நிலைமையில், இந்த சர்சார்ஜ் பெரிய மிராசதார்களைப் பாதிக்கப் போவதெயில்லை. சிறிய மிராசதார்களைத் தான் பாதிக்கப் போகிறது. பெரிய மிராசதாரர்கள், குத்தகைக்காரர்களின் தலையில் இதைச் சுமத்திவிடுவார்கள். அதனால், நில வெளியேற்றம் ஏற்படப்போகிறது. தஞ்சை ஜில்லாவில் ஒரு பெரிய குழப்பம் ஏற்படப்போகிறது. 'இது கடைசி வார்த்தையல்ல' என்று கனம் ராஜா முத்தையா செட்டியார் அவர்கள் குறிப்பிட்டார்கள் நான் கூறுகிறேன். இங்கு நடக்கக்கூடிய விவாதம் கடைசி வார்த்தை அல்ல. கடைசி வார்த்தை சொல்வது யார் என்று கேட்டால், இன்றைய தினம் உடல் உழைத்து, கஷ்டப்பட்டு, நஞ்சு சந்தியில் திண்டாடிக்கொண்டிருக்கும் அவர்கள் தான் கடைசி வாக்கு சொல்லப் போகிறார்கள். அவர்கள் கடைசி வாக்கு சொல்வதற்கு ஒரு காலம் வரப் போகிறது. இந்த Bill ஆனது அடிப்படையிலேயே மிக மோசமாக இருக்கிறது. ஆகையால், இதை வன்மையாகக் கண்டித்து எதிர்க்கவேண்டியிருக்கிறது.”

MR. SPEAKER:—“I fix a time-limit of five minutes for each speaker.”

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SRI S. JAYARAMA REDDIAR:—"Mr. Speaker, Sir, in introducing the Bill, the Hon. Revenue Minister said that it would remove the inequality that exists between the bigger landholder and the smaller landholder. I do not think that the inequality can be removed by levying this surcharge. I am a landlord coming from a dry tract. There are big landlords like the Raja of Kapileswarapuram or the Zamindar of Vadapathimangalam who have an assured supply of water for their lands. I own an equal extent of land as a big mirasdar. Last year I had some income. But this year, owing to the failure of the monsoon, I am incurring a loss. How does the Hon. Minister say that by inflicting this surcharge, he is doing justice to me? Those landholders, who have assured supply of water, are not at all suffering. On the other hand, on account of decontrol of foodgrains, they are getting a higher price for their produce. But the landlords in dry tracts are incurring a loss in agriculture. Such inequalities are existing. I do not think the Government have taken a serious view of the anomalies prevailing in the country. The Government will do well to consider this point at least in the Select Committee stage of this Bill.

"I think agricultural income-tax is the only just form of taxation. In the industrial field, a minimum income is exempted and the income in excess of that minimum is assessed to income-tax on a graded scale. Whoever gets an income is made to pay to the Government in proportion to his income. Why should not the same principle be applied to the agricultural field also? As Mr. P. Ramamurthi pointed out, an absentee landlord who gets *varam* is made to pay a tax but it is not as much as the income-tax levied in other fields.

"I think the Government will take all these facts into serious consideration. My point is to stress the difficulties to which the landlords in dry tracts will be put to on account of this new tax. I think the infliction of this tax is a very serious thing which they will oppose tooth and nail."

MR. SPEAKER:—"Sri G. Latchanna."

SRI G. LATCHANNA:—"I am not speaking on this Bill. Sri K. V. Ramesam will speak."

MR. SPEAKER:—"Sri K. V. Ramesam."

SRI K. V. RAMESAM:—"Mr. Speaker, Sir, I am thankful to you for giving me an opportunity to speak on this Bill and also to Mr. Latchanna for allowing me this chance."

MR. SPEAKER:—"It is not Mr. Latchanna but the Speaker that allows."

SRI K. V. RAMESAM:—"I speak subject to correction."

"There is fragmentation of holdings in our State. That is due to our laws of inheritance, succession and partition. Fragmentation of holdings has been going on from time immemorial and the result is that there are very small and uneconomic holdings.

[Sri K. V. Ramesam]

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Most of the burden of this tax will fall on the tenants who are cultivating these fragmented blocks. Therefore I submit that this system of taxation must go and in its place, as has been suggested by several hon. Members, agricultural income-tax should be introduced. I would like to place before the House certain facts which would support the view I take. Those who raise cash-crops like sugarcane, tobacco and chillies, make a huge profit. Those who raise food-crops cannot get the same amount of profit. The cost of cultivation in both the cases is more or less the same. Some of the previous speakers referred to the produce of garden lands. Those who raise garden produce like plantains, oranges, etc., make a huge profit. In some places, an acre of garden land yields an income of Rs. 20,000. The growers of tea, coffee, coconut, etc., plantations also make a huge profit. Under the proposed method of levying surcharge, those who raise cash and garden crops and make huge profit will have to pay the same amount as the growers of food-crops. There is a vast disparity between their profits. We will be doing a great injustice to the growers of food-crops like paddy, ragi, cumbut, cholam, etc. These are the essential crops which we have to raise to sustain ourselves. The most serious problem to-day is the food problem. To solve it, my suggestion is to completely exempt from the payment of any tax whatsoever, the growers of food-crops whose extent of land is within a specified limit. Agricultural income-tax may be levied on landlords who own vast extents of land, and the growers of cash and garden crops who earn a huge profit. I submit that the growers of commercial crops should be made to pay more tax than the growers of food-crops.

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"It was pointed out by the Hon. Minister that there was difficulty in accounting. I submit that that difficulty would arise only in the case of small and petty landholders. Take the case of the big landlords, for instance, people who are owning coffee plantations, tea plantations, orange gardens, and other plantations where cash crops are raised. In the case of these people accounting difficulty will not arise. What I suggest is the most equitable and just method. Exemption to small landholders should be given.

"One other point I would like to submit to the Government, Sir. Particularly in the zamindari areas of Visakhapatnam and Srikakulam, the rent per acre of wet land is more than Rs. 20 including cesses. Therefore, if one is in possession of three to four acres of land, one will be obliged to pay Rs. 60 or so. He is in a worse position compared to the cultivator in the delta area. If we look into the actual figures, this will become evident. My submission, therefore, is that this tax will work great hardship on the zamindari tenants. Most of the estates are taken over by the Government. This tax will seriously affect the tenant population of the zamindari areas in Visakhapatnam and Srikakulam districts. Thank you, Sir."

* **SRI VAVILALA GOPALAKRISHNAIAH:** - "అధ్యక్షా, ఈ సర్చార్జీ విల్లు చూస్తే నిజంగా యిది సర్చార్జీ విల్లు. ప్రతిదానికీ కూడా ఎక్కువ surcharge

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వేయడానికి ప్రభుత్వం తలపెట్టుతున్నది. మొట్టమొదట భూమికి విధానం విమిటో ఆలోచించి అటువలెనాత దాని fundamentals విమిటో, ఆ విధానము ఎట్లు అమలు జరుగవలెనో తెలిసికొనినగాని శిస్తును విధించగూడదు. కాంగ్రెసు మొట్టమొదట పెట్టుకున్న సిద్ధాంతాల ప్రకారం చిన్న చిన్న రైతులమీద ఎటువంటి శిస్తు వేయగూడదని అన్నది. కాని యీ బిల్లునుబట్టి చూస్తే, చిన్న రైతులకు ఆర్థిక సౌకర్యం కల్పించే ఆలోచనలే లేదు. గాన, యిది పూర్తిగా కాంగ్రెసు సిద్ధాంతాలకు వ్యతిరేకముగా నున్నదని చెప్పకతప్పదు. కాంగ్రెసు తీర్మానాల ననుసరించి gradation tax రీసుకో వలసిందని అన్నారు. ఆ gradation tax ప్రకారం వీరు అంతస్తుల వారిగా శిస్తులు వేయకపోవడము అనర్థము. ఈ విషయములో విచారణచేయుటకు ట్రీ కుమరప్ప కమిటీని వేశారు. ఈ రిపోర్టులో కొంతలో కొంత మీదరైతులకు, సహకారంగా సూచనలు చేయబడినవి. దానిని యిటీవల పరిశీలించగా ఆ కనీస సంస్కరణలు కూడా ప్రభుత్వానికి నచ్చలేదు. అది అంతయు అధర్మముగా భుజిస్తున్నది సుబ్రహ్మణ్యం కమిటీని వేసి ఒక రిపోర్టును తయారేయాలన్నారు. ఆ సుబ్రహ్మణ్యం రిపోర్టులో యీ gradation tax విధానం పూర్తిగా తోసివేయబడింది. కుమరప్ప కమిటీని కొద్దిపాటి అభివృద్ధిపూర్వకంగా తోసివేశారు. 150 రూపాయలు శిస్తు చెల్లించే వారిపై సరికొత్త విధించవలెనన్నారు. మన దేశంలో వ్యవసాయంచేసేవారి నేటిటువంటి రైతులు చాలా మంది జాయింటు పట్టాదార్లుగా భుజిస్తున్నారు. యీ సర్చార్జి యీ జాయింటు పట్టాదార్లకందరికీ కలిపి వేశారు. అసలు యీ సుబ్రహ్మణ్యం కమిటీ రిపోర్టులో defects చాలావున్నవి. అవి అన్నియు యిప్పుడు వివరించుటకు సమయం చాలదు. వ్యవసాయాభివృద్ధికి ప్రభుత్వానికి డబ్బు కావలయున్నారు. అందుకనే యీ సర్చార్జి వేస్తామంటున్నారు. అయితే ఎవరిమీద వేయాలి, ఎవరిమీద వేయగూడదనే విషయం మాత్రం ప్రభుత్వము ఆలోచించవలసియుంటుంది. ప్రభుత్వానికి దేశం స్వయం సమృద్ధి చేయాలని ఉద్దేశం వున్నందువల్లనే యీ బిల్లును తెచ్చాం అంటున్నారు. వ్యవసాయాభివృద్ధి వస్తు వేస్తే సరిపోతుంది అవును చిన్న రైతాంగాన్ని వదలివేయబడుతుంది. కొన్ని తొలకాలలో పేద రైతాంగం చాలా వున్నది. యిటువంటి పేద రైతాంగానికి మధ్య తరగతి రైతులను వదలివేస్తే, పెద్దపెద్ద భూస్వాములమీద ఈ సర్చార్జిల బడులు అదాయపు వస్తు వేసివుంటే చాలా వాగుండేది. అది అటుబండగా యీ సుబ్రహ్మణ్యం కమిటీ రిపోర్టు చెప్పినదికూడా మీరావరించడంలేదు. చిన్న రైతాంగాన్ని కూడా వదలకుండా అందరికీ సరిసమానంగా ఈ బిల్లు వర్తించుచున్నది. అందు వల్ల ఈ సుబ్రహ్మణ్యం కమిటీ రిపోర్టు చేసిన సూచనలన్నవి అన్యాయంగా ఈ సర్చార్జి బిల్లు పేద రైతాంగముకు మధ్యతరగతి రైతులకు చాలా అన్యాయంచేస్తున్నది. సుబ్రహ్మణ్యం కమిటీరూ 150 లకు పైగా శిస్తు చెల్లించేవారికి అన్యాయపరమైనదని. సుబ్రహ్మణ్యం కమిటీ రిపోర్టులో 50 రూపాయలు శిస్తు చెల్లించేవారికి వేయవలెనని చెప్పలేదు. 150 రూపాయలు చెల్లించేవారికి వేయవలెనని. ఇప్పుడు మీరు చిన్న రైతుమీద కూడా వేస్తున్నారు. యీ శిస్తు చెల్లించేవారు ఎక్కువ మీదవారేగాని, కుటుంబపోషణకే చాలకుండా ఆవస్థలు పడేటటువంటివారు. యిట్టి పేదవారి మీదగూడా వేస్తే, పేద రైతులకు మరింత తలమీద వారమువేసి యింకా వాళ్లను కృంగదొక్కే విధానమని చెప్పవలసి వుంటుంది. 1950-51 వ సంవత్సరములో రూ 50 ల నుండి నూరు రూపాయలవరకు శిస్తు చెల్లించేవారు మన రాష్ట్రములో మూడు 77,950 మంది వున్నారు. ఇక జాయింటు పట్టాలున్నవారి సంగతి చూడండి. ల్యాండ్ రెవిన్యూ వారి కనివేదిక ప్రకారం జాయింటు పట్టాదారులలో సగటున య 4.30 పెట్టు భూమివున్న రైతుకు కూడా యీ చార్జి తగులుచున్నది. నూరు రూపాయల నుండి రెండువందల యాభై రూపాయలవరకూ చెల్లించేవార్లలో సింగిల్ పట్టాదారులు

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31,9 ర మందివున్నారు. ఇక జాయింటు పట్టాదారులు 56,543 మంది
వున్నారు. అంటే సగటున 10 ఎకరాలుగల జాయింటు పట్టాదారుకూడ
50 ఎకరాల సింగిల్ పట్టాదారుకు సమానంగా సర్చార్జి చెల్లించవలసి
వస్తుంది. ముఖ్యంగా మెట్ట తాలూకాల్లో ఒక రైతుకు ఎంత ఆదాయము
వస్తున్నదో పరిశీలించగోర్తాను. ఆ తాలూకాల్లో ఇస్తుకూడా ఎకరముమునకు
రూ 2-8-0, 3-0-0 లు మాత్రం వున్నది. అందువల్ల యీ మూడు రూపాయల
ఇస్తు చెల్లించేవామీద నే నెదులు అధికారదాయంగల వారిమీద వ్యవసాయదాయపు
పన్ను వేస్తే సరికాదా? అంటే కాకుండా పల్లపు ప్రాంతాలలో consolidation ఇస్తు
అని వేశారు. consolidation ఇస్తు అంటే తరం ఇస్తు నీటి తీరువ ఈ రెంటిని
కలిపిన ఇస్తు అన్నారు. యీ consolidation ఇస్తు ఎనిమిది రూపాయలనుంచి పది
పదిహేనురూపాయలవరకూ వేస్తున్నారు. అంటే ఒక ఎకరము మొదలు 5 ఎకరాలున్న
రైతుకు యిస్తామన్న రక్షణ లభించలేదు. చిన్న రైతుకూడ యీ పన్ను కట్టవలెనన్న
మాటేగదా? సుద్రహ్యం రిపోర్టు ప్రకారం 150 రూపాయలలోపు ఇస్తుకట్టే రైతును
మిసహాయింపనూ లేదు. కాంగ్రెస్ సిద్ధాంతప్రకారం ధనిక రైతుపై అదనంగా
ఇస్తు వేస్తే వద్దని అవలంబించలేదు. చిన్న రైతుకు ఖామిఇస్తు లేకుండా మిసహాయింపు
కలిగించనూ లేదు. ఇక మగ్య తరగతి రైతుపై భారంవేయటమే అశయంగా 50
రూపాయల ఇస్తు చెల్లించేవారిపైనుంకి పన్ను ప్రారంభించబడింది. యీ surcharge
వగైరా పన్నులు యీ వేద రైతులమీద వేసేటట్లు అయితే, ఈ బిల్లు పూర్తిగా ప్రతి
ఘటించబడితుంది. యీ సర్చార్జీని ఉపసంహరించి వ్యవసాయపు ఆదాయపు
పన్నును విధించినట్లయితే వీడ, చిన్న రైతు పన్ను భారం నుండి బయటపడడం, మగ్య
రైతుపై భారంవేకుండావుండడం, పెద్ద రైతుపై అధిక పన్ను వడి ప్రభుత్వానికి ఆదాయం
రాడం జరుగుతుంది. వీడరైతుమీద వేస్తే, యీ కన్న లేకట్టగలడా, వ్యవసాయ
ఖర్చులు భరించి కుటుంబ పోషణచేసుకోగలడా అనేది ప్రభుత్వం ఆలోచించవలసి
వుంటుంది. అందుచే వ్యవసాయపు ఆదాయపు పన్ను వేయటమే పూనుకుంటూ ఈ
సర్చార్జీ లును ఉపసంహరించుకోవలెనని కోరుతున్నాను. ఈ కారణంతో నేడు
యీ surcharge bill ను పూర్తిగా ప్రతిఘటించుచున్నాను.”

* SRI N. GOPALA MENON:—“Sir, there is one aspect of this legislation which I want to impress on the hon. Members of this House and also on the Members of the Select Committee. This legislation is really in the nature of an agricultural income-tax. It is levied on the person who gets a large income. The basis is that if a person gets a large income, he ought to pay more tax. In Malabar, to which alone I am confining my remarks, the position is not the same as in other districts. In Malabar there are very many things which are quite different from the rest of the State. Politicians have brought in any number of land legislation in Malabar. They have not given to the land legislation that much of attention that it requires. They think that land tenures in Malabar are just the same as land tenures in other parts of the State. At any rate they want that land tenures in Malabar should be brought into line with the tenures that are prevalent in other parts of the State. In their craze for uniformity, they have been doing many things which have upset the economic situation in Malabar. These changes in land legislation have brought about a great deal of discontent in Malabar. I am sorry that the Government from 1836 have not properly attended to the conditions in

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[Sri N. Gopala Menon]

Malabar. There has been agrarian discontent from 1836 right up to 1921, when there came the Moplah rebellion. They attributed the rebellion to other causes. But it was the result of, and in essence due to the agrarian discontent in the district. Unfortunately, the people who were in charge of the district then had not been able to understand it properly.

“ Now Sir, the position in respect of some families in Malabar is this: They pay a large amount of tax or, to be more exact, a large sum of money is paid as tax in the name of some of the janmis of Malabar. Their actual income will only be a fraction of the tax that they pay. Now, this Bill seeks to levy a surcharge on the tax that they are paying. Therefore, they will have to pay much more than the income that they get. This may look rather strange. But I shall just in a moment explain to you how it happens in Malabar in the case of certain families. There are certain tarwads in Malabar. The lands belonging to these tarwads are spread out among numerous tenants. The tenants are in actual possession and occupation of the lands. But they give annually a certain amount as michavaram which is a very small sum compared to the income that the tenants derive from the lands. But the tax is paid in the name of the janmi. Now, this legislation seeks to double the tax. That is to say, the janmi in his personal capacity will have to pay double the tax that he is now paying or that the tenants are now paying on his behalf. This being a surcharge, it is clear that the tenants will repudiate any liability to pay it. This is because it is not a tax on land but a tax on the pattadar. Therefore, we will have the strange phenomenon that the janmis in Malabar will be made to pay as tax more than what they actually get from the land and the real tenants who are cultivating the lands will be going scot-free. The object of this legislation is entirely otherwise. For want of time, I do not want to elaborate this. But I want to mention this to the hon. Members of this House and particularly to the Members of the Select Committee so that they may avoid trouble in Malabar. If the conditions in Malabar are not properly understood, there will be trouble in Malabar. Already we are experiencing a great deal of difficulty in Malabar on account of the fact that the hon. Members of this House who do not belong to our district do not pay adequate attention to any legislation pertaining to our district.”

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p.m.

SRI K. R. NALLASIVAM:—“ கனம் சபாநாயகர் அவர்களே, நிலவரி மீது சர்சார்ஜ் விதிப்பதற்காக அரசாங்கம் தற்போது கொண்டுவந்திருக்கும் இந்த மசோதாவின்மீது சாதாரண விவசாயிகள் தான் அதிகமாக பாதிக்கப்படுகின்றார்கள். பெருவாரியாக இந்த மாகாணத்திலே யார் நிலத்தில் பாடுபடுகின்றார்களோ அவர்களைத்தான், இன்றுள்ள உருவத்தில் இந்த சர்சார்ஜ் முறையானது மிகவும் பாதிக்கிறது. ரூ. 50-க்கு மேல் கிஸ்தி செலுத்தினால், அவர்கள் சர்சார்ஜ் கொடுக்கவேண்டுமென்று சர்க்கார் முடிவு செய்திருக்கின்றார்கள். இந்த மாகாணத்தில் விவசாயிகளின் நிலையைப்பற்றி நான் ஏற்கெனவே பட்ஜெட் பொது விவாதத்தின் போது பேசியிருக்கின்றேன். குறைந்த அளவு வரி செலுத்திக்கொண்டிருக்கக்கூடிய விவசாயிகளை மேலும் வரி செலுத்தும்படிச் சொல்வது நியாயமாக இருக்காது. அவர்களுடைய வரிப்பளுவைக் குறைக்கவேண்டும். ஏனென்றால், அவர்கள் தான் இந்த வரியினால் அதிகம் பாதிக்கப்படுகின்றார்கள்.”

[Sri K. R. Nallasivam]

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“ ரூ. 100-க்குக் குறைவாக வரி செலுத்தக்கூடிய விவசாயிகளின் பளு குறைக்கப்படவேண்டுமென்று, மாகாணம் பூராவும், சகல தரப்பிலிருக்கக் கூடியவர்களும் ஓயாமல் கிளர்ச்சி செய்துகொண்டிருக்கின்றார்கள். அப்படியிருக்கும்பொழுது ரூ. 100-க்குக் கீழ் கிஸ்தி செலுத்தக்கூடியவர்களும் இன்று மீண்டும் வரி அதிகப்படியாகக் கொடுக்கவேண்டுமென்று சொல்வது மக்களுடைய எதிர்ப்புக்கு நிரந்தரமான ஆதரவு கொடுக்கு மென்பதை சர்க்கார் ரூபகத்தில் வைத்துக் கொள்ளவேண்டும்.

“ என்னுடைய ஜில்லாவை எடுத்துக்கொண்டால், பெருவாரியான இடங்கள் காய்ந்துபோய் கிடக்கின்றன. அந்தப் பிரதேசங்கள் பஞ்சத்தினால் பாதிக்கப்பட்டு இருக்கின்றன. 100 ஏக்கர் வைத்துக் கொண்டிருக்கக்கூடிய விவசாயிகள்கூட சர்க்காரின் கிஸ்தியைச் செலுத்துவதற்கும் வகையில்லாமல், மனைவியின் கழுத்தில் இருக்கக்கூடிய சர்ட்டைக்கூட விற்கக்கூடிய நிர்பந்தமான நிலையில் அவதிப்படுகின்றார்கள். ஆகையால், இந்த மாதிரி குறைந்த அளவு வரி செலுத்தக்கூடிய விவசாயிகள் மீண்டும் வரி செலுத்தவேண்டுமென்று கட்டாயப்படுத்தும் இந்த மசோதாவை நாங்கள் பரிபூரணமாக எதிர்க்கின்றோம்.

“ இந்த வரியானது எப்படி இருக்கவேண்டுமென்று நான் நினைக்கிறேன் என்றால், ரூ. 100-க்கு மேல் ரூ. 200 வரையில் கிஸ்தி செலுத்துபவர்கள் ஒரு ரூபாய் வீதமும், ரூ. 200-லிருந்து 300 வரையில் கிஸ்தி செலுத்துபவர்கள் இருண்டு ரூபாய் வீதமும், இத்தமாதிரி உயர்த்திக்கொண்டே போய், ரூ. 500-க்கு மேல் கிஸ்தி செலுத்துபவர்கள் குறைந்த பட்சம் 5 அல்லது 6 மடங்கு அதிகப்படியான வரி கொடுக்கவேண்டும் என்றிருக்கவேண்டும்.

“ அதுமட்டுமல்ல. சர்க்கார் இதற்கு ஒரு சால்ஜாப்பு சொல்லுகிறார்கள். ரூ. 50-க்கு மேல் ரூ. 100-வரை கிஸ்தி செலுத்துபவர்கள் தான் இந்த மாகாணத்தில் அதிகமாக இருக்கின்றார்கள். ஆகவே அவர்கள் மீது வரி போட வேண்டுமென்று சொல்கிறார்கள். ஆனால், அதற்கு இதுதான் சரியான வழி பென்று நான் சொல்லுகின்றேன். அதாவது, ரூ. 100-லிருந்து ரூ. 500 வரை கிஸ்தி செலுத்துபவர்களிடமிருந்து படிப்படியாய், 1 முதல் 5 அல்லது 6 மடங்கு வரியை உயர்த்திக்கொண்டே போனால், நிச்சயமாக இதைச் சரிப்படுத்திவிடலாமென்று நினைக்கின்றேன். ஆகவே, அந்த முறையிலே இதை மாற்றிப் பணமக்க வேண்டுமென்று கேட்டுக்கொள்ளுகின்றேன்.

“ கோயமுத்தூர் ஜில்லாவில் பெருவாரியான நிலங்கள் புஞ்சை நிலங்களாக இருக்கின்றன. புஞ்சை நிலங்களுக்கு இன்று பல இடங்களில் வரி வஜர் அளிக்கப்படுகிறதே. எங்கள் ஜில்லாவானது பஞ்சப் பிரதேசமாக இருப்பதால், விவசாயிகள் மிகவும் நஷ்டப்படுகிறார்கள். அதேமாதிரி நஞ்சைப் பிரதேசங்களுக்கும் தண்ணீர் பாயாமல் பொட்டல் நிலங்களாக கிடக்கின்றன. அந்த இடங்களிலும் வரி செலுத்தக்கூடிய நிலையில் இல்லாமல் இருக்கிறார்கள்.

“ இதற்கெல்லாம் பரிகாரம் சமுதாய மாற்றம் ஏற்படவேண்டும். நிலச் சீர்திருத்தம் ஏற்படவேண்டும். நிலவரிமையை மாற்றுவதன்மூலம் இன்றிருக்கக்கூடிய விவசாயிகளுடைய கஷ்ட நஷ்டங்களைத் தீர்க்க முடியுமென்று சொல்லிக்கொண்டு, இந்த மசோதாவை எதிர்க்கின்றேன்.”

SRI E. L. RAGHAVA MUDALIAR :—“ Mr. Speaker, Sir, Now I am reminded of the answer that the Hon. the Revenue Minister gave in reply to the debate on the Famine Demand. He said that every Member of this House including the Raja of Chettinad was an Oliver Twist. To-day by a curious irony of fate the hon. Member the Raja of Chettinad has become an Oliver Twist. He was asking for more and more facilities. But there are justifications for us to become Oliver Twists because we pay and ask a return for it. What is the return that the Hon. the Revenue Minister is promising for this additional demand he makes this year? What is the additional benefit promised to the poor ryot who has to pay this money? The small peasant proprietor whom

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this Government are always saying that they are protecting and for whom this Government exist, is not looked after well. Additional tax will be an additional burden on the already overburdened small proprietor. Even according to the Land Revenue Reforms Committee Report to which the Hon. the Finance Minister was a party, eight times the kist payable is assumed to be the net income derived by the peasant. Now, the maximum assessment this Bill seeks to exempt from taxation is Rs. 50. That means, a man who has got an average income of Rs. 400 a year is exempt and anybody who is getting more than that is liable to pay the surcharge. This is making an invidious distinction between the agricultural sector and the professional, industrial and commercial sectors. With regard to income-tax, there is an exemption up to an annual income of Rs. 3,500 to a joint family. But here it is proposed to exempt only up to Rs. 400. Why this invidious distinction and discrimination? The Government always say that the peasant is entitled to some favourable treatment from them. Explaining the objects of the Bill, the Hon. Minister said that this was just to bring about the long-needed land revenue reform that the assessment should be made equitable and just. But we do not want this sort of justice and equity. We would rather welcome the agricultural income-tax which was mooted here some two or three years back. It gave exemption up to an income of Rs. 5,000 a year. That means only persons who are paying a land tax of Rs. 600 and above will be liable to agricultural income-tax. The Hon. Minister himself says in the Statement of Objects and Reasons that this surcharge is only in the place of the agricultural income-tax. Then, why not the Government levy directly the agricultural income-tax and exempt the small proprietors from payment of that tax? I ask how many of the people who are paying a land tax of Rs. 200 and Rs. 300 are able to spare anything to pay this additional surcharge? From my personal knowledge I may say that many of these small proprietors are not able to replace even the cattle which have died.

"They are not able to repair the irrigation wells and they are not able to replace the machinery employed in irrigation. At this stage, it will be very inadvisable to levy any new taxes on the small proprietors in addition to the land tax and other taxes. 5-20 p.m.

"You have been proclaiming before the formation of the Ministry that there will not be any new taxes. In spite of that, you have come forward with proposals for levying three or four new taxes. I feel that it will be very difficult for small agriculturists to pay any additional taxes, unless the Government can promise immediate return in the shape of additional amenities to the agriculturists."

* SRI C. RAJAM RAMASAMI:—"Mr. Speaker, Sir, I think I will be ploughing a lonely furrow when I say that this taxation measure is very well conceived. The idea of levying a surcharge on land revenue is the best form of tax that can be levied on agricultural income. I personally feel that the business and the mercantile community are being very heavily taxed and that they are

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bearing practically all the burden of taxation in this country. If we want an equitable system of taxation, then agriculturists must also pay their share. A large sum of money is in the hands of agriculturists and quite a good portion of it is outside the scope of income-tax. How are we to collect money from them if the Government are to run the administration? Now, a large volume of money is kept in circulation without being assessed to any form of tax. In their weekly publication of notes in circulation, the Reserve Bank of India, Issue Department, have been showing that about Rs. 1,100 crores of notes are still in circulation. How is it that such a large sum of money is still in circulation? All this money is in the hands of the rich mirasdars and others in the rural parts. If we want our Rs. 5 crores loan to be successful, then we must tap rural credit and savings. We have big mirasdars getting an income of about Rs. 5 to Rs. 10 lakhs a year and all this money is escaping taxation. Instead of having a direct income-tax, the present measure of levying some sort of a surcharge resulting in an easy payment of tax to the Government is the best under the present circumstances. Levying of income-tax is a very serious and tedious process. I know from practical experience how difficult it is to submit returns to the income-tax officers and getting our accounts through. It is a hell of a job. Therefore, I think Sir, the Government have done very well and very wisely in not having a direct income-tax, but have decided on a graded surcharge. By introducing income-tax, the Government will unnecessarily be giving trouble to the poor farmer and ask him to maintain account books and so on. It will really be very difficult for him to submit accounts to the officers and get his assessment completed. Therefore, this idea of a surcharge on agricultural income is perhaps the best and a well-conceived measure. I strongly feel that this should be supported by all sections of this House. I know I will be criticized from all sides for making this suggestion, as practically the majority of the Members represent some landed interest or other and so, they may not like my suggestion. But, I know for certain that a large section of this community is practically keeping the money idle. They have a lot of money in their hands. The richer mirasdars, who have large sums of money with them, do not come to the rescue of Government when Government need their assistance. It is they that starve the financial markets and the credit in this country. There should be no objection to raising the exemption limit from Rs. 50 to Rs. 250. It does not matter. The rich land-owners who have a lot of money idle must be taxed. This is very necessary in the larger interests of the country. I therefore support this well-conceived measure."

SRI P. KUNHIRAMA KIDAV :—"Mr. Speaker, Sir, മലബാറിലെ ഭൂവടസമാരയുടെ പ്രത്യേകത മേമതുവായി മലബാറിലെ പ്രതിനിധി എന്ന നിലയിൽ ഈ നിയമത്തെ എതിർക്കുന്നത് എന്തെങ്കിലും മാത്രമാണ്. മലബാറിലെ ജന്മി-കടി യായ ബന്ധം പരിശോധിച്ചുനോക്കുന്നപക്ഷം ഒരു കടിയാൻ ജന്മികളെ എഴുതികൊടുക്കുന്ന കച്ചിട്ടിൽ സർക്കാരിലേക്ക് വലിയൊരു നികുതി കൊടുക്കേണ്ടതായാണ് അതു മുമ്പാകെ കടി യാൻ കൊടുക്കണം എന്ന പ്രത്യേകം വ്യവസ്ഥയെന്നുണ്ട്. ഈ വ്യവസ്ഥയുടെ അടിസ്ഥാനത്തിൽ ഗവണ്മെന്റ് ജന്മിയുടെ കയ്യിൽനിന്നു നികുതി റദ്ദ് ചെയ്യണം എന്ന ഭേദഗതിയുണ്ടെങ്കിലും യഥാർത്ഥത്തിൽ മലബാറിലെ കൃഷിക്കാരുടെ ചുമലിൽ ആണ് ഈ

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നികുതിഭാരം ചെന്നു ചാടാൻ വേഗകാണു്. ഈതുതന്നെയല്ല 50 ഉറപ്പിച്ചയിൽ കവിഞ്ഞു വരവു് ഉള്ളവരിൽ നിന്നു മാത്രമേ നികുതി വസുൽ ചെയ്യുകയുള്ളൂ എന്ന നിയമമുണ്ടെങ്കിലും ഇതിനെ കാഴ്ചക്കു നീക്കി കൃഷിക്കാരിൽ നിന്നു കച്ചിട്ടിൽ നിർദ്ദേശിച്ച ശതമാനക്കണക്കനുസരിച്ചു വസുലാകാവുന്നതാണു്. ഇന്നു ഗവണ്മെന്റ് നിയമിക്കുന്ന rates-ൽ കൂടുതലായി ഇപ്പോൾതന്നെ നികുതികൊണ്ടു പാർശ്വകൊണ്ടു കയറാത്തവർക്കു മേഖലാതിലെ കൃഷിക്കാർ കൊടുക്കേണ്ടിവരും. അതാണു് ഈ നികുതിയുടെ സ്വഭാവം. ഈ നികുതി ജന്മിതനെ കൊടുക്കണം എന്ന ഉദ്ദേശിച്ചിട്ടുണ്ടെങ്കിലും, വമ്പിച്ച അനീതി കളുടെ അന്യോന്യവിധലാളും അടങ്ങിയ ഒരു നിയമമാണു് ഇന്നത്തെ പറയേണ്ടിയിരിക്കുന്നു. ഒരുയിരം ഉറപ്പിക നികുതി കൊടുക്കേണ്ടുന്ന കൂടുതൽബോർഡർ സ്ഥിതി ഇന്നു ചിന്നിച്ചാൽ ഇതുപതു പേനയെഴുതിൽ അമ്പതു ഉറപ്പികത്തോളം ഈ കൂടുതൽബോർഡർക്കു അംഗവും ഗവണ്മെന്റിന്റേതു കൊടുക്കേണ്ടിവരുന്നതു്. യഥാർത്ഥത്തിൽ ഇതു വമ്പിച്ച അനീതിയാണു്. അതുകൊണ്ടു് കൂടുതൽബോർഡർ ഇന്നത്തെ പേനയെഴുതിൽ അമ്പതരം ഈ നികുതിയുടെ പരിധിയിൽ നിന്നു കച്ചിടാക്കണം എന്നാണു് എന്റെ സ്വലമായ അഭിപ്രായം. നൂറു ഉറപ്പിക നികുതി കൊടുക്കേണ്ടുന്ന സ്വത്തു് കൈവശമുള്ള കൈവശക്കാരനും ആ സ്വത്തിൽനിന്നു കിട്ടുന്ന അഭായവും നൂറു ഉറപ്പിക നികുതിക്കുള്ള സ്വത്തു് ചാർജ്ജ്കൊടുത്ത ആളുടെ വരവും തമ്മിൽ വലിയ അന്തരമുണ്ടെങ്കിലും നികുതിയെ സമ്പ്രദിച്ചുടത്തോളം അഭായം കുറഞ്ഞു അതാണു് കൂടുതൽ നികുതി കൊടുക്കേണ്ടിവരുന്നതു്. അതുകൊണ്ടു് മലബാറിനെ സംബന്ധിച്ചുടത്തോളം ഈ നിയമം പലിയ അനീതിയും വികാരങ്ങളും സൃഷ്ടിക്കുന്നതാണു്. അതുകൊണ്ടു് ഈ നിയമത്തെ ഞാൻ ശക്തിയായി എതിർക്കുന്നു."

SRI G. LATCHANNA :—" Mr. Speaker, Sir, I am taking this opportunity not to make any speech on this subject, because this Bill is going to be referred to a Select Committee."

MR. SPEAKER :—" In that case, I will advise the hon. Member to sit down. (Laughter.)"

SRI G. LATCHANNA :—" Any way, I wish to make a few submissions. As my name has been proposed for the Select Committee, I wish to submit that we have made our Party's stand very clear on the floor of the House on many occasions. We have been repeatedly telling that the kisans are against the present land revenue system. So, without committing our Party to anything, I am going into the Select Committee. Some hon. Members were saying that the exemption limit can be raised to Rs. 150, Rs. 200 or even Rs. 250, and that the rich peasants must be taxed. On principle, we are not against taxing the rich peasants. Whatever it is, we feel that the surcharge on land revenue is detrimental to the very principle of land revenue system. If the Government are really sincere in getting more revenue for the State from the rich peasants, they should bring out a new proposal. Under these circumstances, I request the Government to withdraw the present Bill and substitute in its place a new one which will give real benefit to the peasants."

* SRI R. KRISHNAN :—" Mr. Speaker, Sir, ഗവണ്മെന്റ് ഭാഗത്തു് നിന്നു പറഞ്ഞാൽ ഇതു ജന്മികളെമാത്രം ബാധിക്കുന്ന ഒരു നികുതിയല്ല. മലബാറിനെ സംബന്ധിച്ചുടത്തോളം ഇതിന്നുമപ്പുറം സംസാരിച്ചു എന്റെ സുഹൃത്തുമാർ പറഞ്ഞു കഴിഞ്ഞു മലബാറിന്നു. ഒരു പ്രത്യേകതയുണ്ടെന്നു. മലബാർ കടിയായ നിയമപ്രകാരം മലബാറിൽ ജന്മികളെക്കൂടുന്ന നികുതിയിൽ പകുതി ഭാഗവും കടിയായ് കൊടുക്കേണ്ടിവരുന്നതാൽ, ഈ സർക്കാരിന്റെ ഭാരം മുഴുവനും കടിയായന്റെ തലയിലാണു വന്നു വീഴുന്നതു്, ഇതിയുടെ മേലല്ല. ജന്മികൾ ആദ്യ കൊടുത്തിരുന്ന നികുതിയിലും ചുരുക്കിക്കൊടുത്താൽ മതിയാകുന്നതാണു്. ഈ നികുതി കൃഷിക്കാർ ബാധിക്കാതിരിക്കുന്ന രീതിയിൽ മലബാർ കടിയായ് ബിൽക്കുറേ മാറ്റം വരുത്തേണ്ടതു്. സ്വതന്ത്രവരുന്ന

5-30
p.m.

[Sri R. Krishnan]

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ആ ബില്ലുകൊണ്ടു പാപ്പരായി തീർന്ന കിടയാന്മാർ ജന്മിമാരുടെ പാട്ടുബാക്കിഷും മറ്റും ഒഴിയാൻ കേസ്സുകൊടുത്തു ബുദ്ധിമുട്ടിക്കുന്ന ശ്രമങ്ങളേയും സഹിച്ചിരിക്കും ഈ നികുതികൂടി കൊടുക്കുവാൻ പറയുകയാണെങ്കിൽ മലബാറിലെ കൃഷിക്കാർ പൊളിയും എന്നുമാത്രമല്ല ഇതിന്റെ തിക്തഫലം അവിടുത്തെ കൃഷിയെക്കൂടി ബാധിക്കാതെ ഇരിക്കുകയില്ല. ക്ഷാമം കൂടുതൽ വർദ്ധിക്കുകയും ചെയ്യും. മലബാർ കടിയായു നിയമത്തിൽ ഇന്നത്തെ നിലയിൽനിന്നു കാതൂമ്പാരി മാനം വരുത്തേണ്ടതാണെന്ന മലബാറിലെ കൃഷിക്കാരുടെ ആവശ്യമാണ്. മലബാറിലെ എല്ലാ കക്കുകുളിയും പെട്ടെന്നുവരും ഒരു കക്കുയിലും പെടാത്തവരുമായ എല്ലാ കൃഷിക്കാരും ആ നിയമത്തെ എതിർത്തിട്ടുണ്ട്. മലബാറിലെ എം.എൽ.എ. മാരായ ഞങ്ങളും ആ നിമത്തേ എതിർത്തിട്ടുണ്ട്. ഈ എതിർപ്പിനെ ഗവണ്മെണ്ടു വകവെച്ചിട്ടുണ്ടോ, ഗവണ്മെണ്ടു എന്താണ് ആ നിയമത്തെ സംബന്ധിച്ചു ചെയ്യാൻ പോകുന്നതു എന്നു ഇനിയും അറിയാമായിട്ടില്ല. ഇങ്ങിനെ ഇരിക്കെ ഈ തികുതിക്കാരാകൂടി അവരുടെ തയ്യിൽ വെച്ചുകൊടുക്കുകയാണെങ്കിൽ അതു മലബാറിനോടു ചെയ്യുന്ന ഒരു വമ്പിച്ച അപരാധമായിരിക്കും. ഇതു ഭൂമി ഉടമസ്ഥന്മാരെ മാത്രം ബാധിക്കുന്ന ഒരു സംഗതിയല്ല. മലബാറിലെ എല്ലാ ജനങ്ങളേയും ബാധിക്കുന്ന ഈ പുതിയ നികുതികളെ എല്ലാം എന്തുകൊണ്ടാണു ഞങ്ങൾ തീരുമാനിച്ചിട്ടുള്ളത്. Select Committee മെമ്പർമാരോടു ഒന്നു രണ്ടു കാര്യങ്ങൾ പറയുവാനാണ്. എന്നെന്നാൽ മരിക്കു ശിയിൽ മന്ത്രിയുടെ ആപ്പീസിൽ ഇരുന്നുകൊണ്ട് ഈ കാര്യത്തിൽ ഒരു തീരുമാനം വരുത്താതെ നികുതിക്കാരായവരുടെ ഇടയിലാണു നിങ്ങൾ പോകേണ്ടത്. കൃഷിക്കാരുടേയും ഭൂ ഉടമസ്ഥന്മാരുടേയും ഇടയിൽപോയി നിങ്ങൾ വരുന്നതിനെപ്പറ്റിയുള്ള മുന്നറിവ് അവർ കൊടുത്തു അവരുമായി ആലോചിച്ചു ഈ നികുതി കൃഷിക്കാർക്കു എത്രകണ്ടു ബാധിക്കും, ജന്മിമാരെ എത്രകണ്ടു ബാധിക്കും, എന്തെല്ലാം നിലയിൽ ബാധിക്കും എന്നെല്ലാം നാട്ടുകാർ സമീപിച്ചു കാര്യങ്ങൾ നേരിട്ടു മനസ്സിലാക്കേണ്ടതാണ്. ഇതിന്നു ശേഷമെ നിയമമാക്കാൻ പാടുള്ളു. ബഹുമാനപ്പെട്ട Select Committee അംഗങ്ങൾ ഈ കാര്യം ചെറുതെ നിയമമാക്കിയാൽ പോലും, കൃഷിക്കാരുടെ ഇടയിൽചെന്നു അന്വേഷിച്ചു അവർക്കു ഭക്ഷം വരാത്തവിധത്തിൽ ഒന്നുകിൽ ബില്ലിനെ തള്ളിക്കളയുവാൻ സാധിക്കുന്നു അല്ലെങ്കിൽ കാര്യമായ ഭേദഗതികൾവരുത്തി കൃഷിക്കാർക്കു സഹായിക്കണം എന്നാണു എനിക്ക് അഭ്യർത്ഥിക്കാറുള്ളത്. പ്രധാനമന്ത്രി പറഞ്ഞു സ്ട്രീകർ അവരുടെ ആഭരണങ്ങൾ വിറ്റിട്ടെങ്കിലും നികുതി കൊടുക്കണമെന്നു. തീർച്ചയായും കൊടുക്കാം. പക്ഷെ ഇതു കൃഷിക്കാരുടെ കട്ടികൾക്കു വിദ്യാഭ്യാസം കൊടുക്കാനാണെന്നു കൃഷിക്കാരുടെ കട്ടികൾക്കു ഉദ്യോഗം കൊടുക്കാനാണെന്നു തൊഴിലില്ലായ്മക്കു ഒരു പരിഹാരം കാണാനാണെന്നു ക്ഷാമം പരിഹരിക്കുകയാണെന്നു. അല്ല പോലീസിനെ തീ-റിപോറു വാനും, ഉയർന്ന ഉദ്യോഗസ്ഥന്മാർക്കു വലിയ ശമ്പളം കൊടുക്കുവാനും, ജന്മിന്മാർമാർക്കു പ്രതിഫലം കൊടുക്കുവാനും ജനദോഹം ചെയ്യുവാനും വേണ്ടിയാണ് ഈ നികുതി എങ്കിൽ അതു കഷ്ടമാണ്. സ്വന്തവേതനെ കൊടുക്കുന്ന വിപുല നികുതി, ഇപ്പോൾ കെട്ടാൻ പോകുന്ന Betterment tax, നിലവിലുള്ള Land tax ഇതെല്ലാം കൊടുത്തു കഷ്ടപ്പെട്ടു, മുടിയുന്ന പാപ്പരായിട്ടുള്ള കൃഷിക്കാർക്കു നിലവിലുള്ള വാങ്ങിച്ച ഭാരം ഒന്നുകൂടി അധികമാക്കിയാൽ പോകുന്ന ഈ നികുതിയെ അനുക്രമിക്കുവാൻ നിവൃത്തിയില്ല. അതുകൊണ്ട് ഈ നികുതിയെ ഞാൻ ശക്തിയായി എന്തുകൊണ്ട്.

* SRI S. C. VIRUPAKSHAYYA :—“ Mr. Speaker, Sir, I rise to support the Bill before the House. I do so because the richer classes do not bear the burden of taxation equally with the poor and the principle underlying the Bill is such that it provides for a graded scale of taxation. But I wish to suggest two or three modifications to the present Bill. The first and foremost is that the exemption limit should be raised. The Bill as it stands puts it at fifty rupees and it has got to be raised to one hundred or one hundred and fifty rupees as suggested by the Land Revenue Reforms Committee headed by Mr. M. V. Subramaniam. If the limit is kept at fifty rupees, then an ordinary person owning five or six acres of land will be brought within the purview of the measure. The cost of labour and production has gone up and a person paying an assessment of a little over fifty rupees finds it very hard to make

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both ends meet. Therefore, this exemption limit, in fairness to the peasants, must be raised to one hundred or one hundred and fifty rupees.

“ Secondly, Sir, the land revenue records as they stand now are far from satisfactory. The list of registered holders is not properly maintained. Very often changes in ownership take place and lands go from one hand to another. The changes must be registered then and there. I want that the Government should make suitable arrangements to make the records regarding these transactions up-to-date and then bring the present measure into force. Otherwise, the revenue officials will be asked to use their discretion and this will give a handle to them to manipulate things. Therefore, unless the records are brought up-to-date and the actual holders of land are registered as such, this measure should not be brought into force.

“ Thirdly, Sir, this Bill bars recognition of fractional holding or partition for a period of three years. This period is too long and it may work hardship on *bona fide* partitions. As such, some arrangement should be made to recognize *bona fide* partitions. Then again, it does not make any difference between the individual and the Hindu undivided family. Under the present system of Hindu joint family, a family consists of a good number of persons and in other cases it is very small. Therefore, the differentiation in the size of the families must be recognized.

“ With these modifications, I support the Bill and commend it to the Select Committee. I hope the Select Committee will give effect to the suggestions I have made.”

* SRI T. VISWANATHAM :—“ Mr. Speaker, Sir, this Bill has aroused great criticism and I would say, greater criticism than the other Bills. However, as I have said about the other Bills, the Opposition without committing itself to the principle underlying it has agreed to a Select Committee going into this Bill also. It will be easy to differentiate between one item and another and also speak in favour of one item while condemning another item of the Bill. But I shall refrain from the temptation of doing so, as we have agreed to go into the Select Committee. I would, however, submit to the Hon. the Revenue Minister and the Government to take note of all the criticisms made in this House. I hope that the Government will keep an open mind in the matter and will not be prestige-ridden and, at the time when the Select Committee meets, they will try to do real justice in the interests of the common man, the poor man and the lower middle-class man.

“ With these words, I support the Motion before the House.”

* THE HON. SRI M. A. MANICKAVELU NAICKER :—“ Mr. Speaker, Sir, I thank the hon. Members for the views they have expressed on this Bill starting with the criticism of Mr. Ramamurthi and ending with the strong support given by Mr. Ramaswami. I leave the hon. Leader of the Opposition alone as he is a class by himself. The hon. Member Mr. Ramamurthi no doubt made an eloquent speech but I submit it would have

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been more appropriate if it had been made during the discussion of a major land reform measure and not on this particular piece of legislation. Then by a jugglery of figures, the hon. Member Mr. Ramamurthi doubled the income of ryots and made my mouth water when he said from Tanjore alone I could get 6 to 8 crores of rupees. I do not want to go into details of his speech as he is not here just now. Sir, the hon. Member Mr. Muthiah Chettiyar as usual suggested some good and practical ways of improving the Bill and I hope they will be considered by the Select Committee. Then the hon. Member Mr. Kandaswami referred to the contact being had with the mirasdars. I may tell him that I am also in constant touch with the tenants and the Harijans and the have-nots and my mind is very much exercised over them. Then, Sir, reference was made to Malabar and it was suggested that it should be treated as a special case. It is peculiar in many respects not only in the physical features, but in customs, system of land-tenure and all that. I am very glad that hon. Member Mr. Gopala Menon made a good case for the view-point expressed by him. I believe he is not in the Select Committee. It is a pity. However I expect him to act as a good solicitor and put up his view-point before the Select Committee through the Malabar representatives. Then, it was said that I am asking like Oliver Twist but not giving anything. I submit I am asking only to give back. The only difference is I cannot ask for a certain amount and after getting it give it back straightway. I take the money into the collecting pot and distribute it. There is the artesian well coming up only at a particular place and not in all places though there is water underneath the surface of the land in all places. The water may come up in Tiruppattur of North Arcot district or Tiruppattur of Ramanathapuram district. It is left to our luck and the physical features of the land.

"Sir, I hope I have met the main points that were made during the discussion. I do not propose to tire the House by adding more of my remarks as the Bill is to be referred to the Select Committee. The various suggestions and proposals made by hon. Members will be gone into thoroughly. Further, as was anticipated by the Leader of the Opposition—I do not know how he anticipated me—I am having an open mind as regards the details of this Bill and everything could be thoroughly discussed in the Select Committee and I can assure the hon. Members that we will try to do what best we can."

MR. SPEAKER:—"The question is—

That the Madras Land Revenue (Surcharge) Bill, 1952 (L.A. Bill No. 6 of 1952), be referred to a Select Committee consisting of the following Members and that leave of the House be granted under rule 81 for the Select Committee to consist of more than fifteen persons:—

The Hon. Sri M. A. Manickavelu Naicker.

C. Subramaniam.

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[Mr. Speaker]

Sri K. Rajaram.

„ P. Venkataswami Reddi.

„ A. Venkatramaiah.

„ S. Venkatrama Ayyar.

„ S. Chinnakaruppa Thevar.

„ H. Satyanarayana Dora.

„ P. S. Krishnasamy Ayyangar.

„ B. Parameswaran.

„ L. Lakshmana Das.

Janab K. Uppi.

Sri S. C. C. Anthony Pillai.

„ G. Latchanna.

„ B. Bhakthavatsalu Naidu.

„ T. Viswanatham.

„ C. H. Kanaran.

„ C. Ramalingiah.

„ P. Ramamurthi.

„ S. S. Kolkebail.

„ M. Narayana Kurup.

„ S. Swayamprakasam.

„ G. C. Kondiah.

„ K. Aranganathan.

„ M. Jagannathan.”

The motion was carried.

MR. SPEAKER:—“ I appoint the Hon. Sri M. A. Manickavelu Naicker as the Chairman of the Committee.”

SRI M. NARAYANA KURUP:—“ Sir, in view of the fact that this is an important matter affecting the people of Malabar I would request the House to direct the Select Committee to record evidence from the people of Malabar.”

THE HON. SRI M. A. MANICKAVELU NAICKER:—“ The Select Committee will do it if it is found necessary.”

SRI M. NARAYANA KURUP:—“ Sir, unless it is authorized how can it take evidence?”

MR. SPEAKER:—“ The Select Committee knows its duty. We shall now take up the next Bill.”